



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF BROWNSVILLE WATER UTILITY

Principal Office: 504 RAILROAD STREET
P.O. BOX 194
BROWNSVILLE, WI 53006-0194

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CAROLYN LERCH of
(Person responsible for accounts)

_____, Village of Brownsville Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/21/1998
(Signature of person responsible for accounts)	(Date)

CLERK - TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF BROWNSVILLE WATER UTILITY**Utility Address:** 504 RAILROAD STREET

P.O. BOX 194

BROWNSVILLE, WI 53006-0194

When was utility organized? 12/31/1947**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS CAROLYN LERCH**Title:** CLERK - TREASURER**Office Address:**

504 RAILROAD STREET

P.O. BOX 194

BROWNSVILLE, WI 53006-0194

Telephone: (920) 583 - 4087**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PKWY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

504 RAILROAD STREET

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 2/20/1998**Period covered by most recent audit:** Year ended December 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GARY KUEN**Title:** SUPERINTENDENT**Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

KEVIN P MICHELS, TRUSTEE

JOHN F PESCH, JR, TRUSTEE

RONALD M SABEL, PRESIDENT

KLAUS SCHAEFER, TRUSTEE

PATRICK SCHALINSKI, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	65,951	63,080	1
Operating Expenses:			
Operation and Maintenance Expense (401)	39,365	34,180	2
Depreciation Expense (403)	10,896	10,086	3
Amortization Expense (404)	0		4
Taxes (408)	10,010	12,167	5
Total Operating Expenses	60,271	56,433	
Net Operating Income	5,680	6,647	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	5,680	6,647	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	21,218	16,642	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	21,218	16,642	
Total Income	26,898	23,289	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	26,898	23,289	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,550	19,950	13
Amortization of Debt Discount and Expense (428)	94		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	24,644	19,950	
Net Income	2,254	3,339	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(51,018)	(54,357)	19
Balance Transferred from Income (433)	2,254	3,339	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(48,764)	(51,018)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest income	21,218	4
Total (Acct. 419):	21,218	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	65,951	0	0	0	65,951	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	65,951	0	0	0	65,951	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	594,795	541,919	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	173,845	162,675	2
Net Utility Plant	420,950	379,244	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	445,082	446,052	5
Other Investments (124)	23,114	8,923	6
Special Funds (125)	0		7
Total Other Property and Investments	468,196	454,975	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	10,875	9,743	11
Other Accounts Receivable (143)	32	542	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,864	7,376	14
Materials and Supplies (150)	2,175	2,056	15
Prepayments (165)	1,985	1,814	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	32,931	21,531	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	407		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	36,362	42,423	20
Total Deferred Debits	36,769	42,423	
Total Assets and Other Debits	958,846	898,173	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	345,516	313,519	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(48,764)	(51,018)	23
Total Proprietary Capital	296,752	262,501	
LONG-TERM DEBT			
Bonds (221)	470,000	470,000	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	30,000		26
Total Long-Term Debt	500,000	470,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	35,000	27
Accounts Payable (232)	1,637	210	28
Payables to Municipality (233)	19,478	1,093	29
Customer Deposits (235)			30
Taxes Accrued (236)	8,786	11,628	31
Interest Accrued (237)	22,321	7,869	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	52,222	55,800	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	109,872	109,872	38
Total Liabilities and Other Credits	958,846	898,173	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	594,795	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	594,795	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	173,845	0	0	0	9
Total Accumulated Provision	173,845	0	0	0	
Net Utility Plant	420,950	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	162,675				162,675	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,896				10,896	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	415				415	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	9				9	10
Other credits (specify):						11
					0	12
Total credits	11,320	0	0	0	11,320	13
Debits during year						14
Book cost of plant retired	150				150	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	150	0	0	0	150	19
Balance End of Year	173,845	0	0	0	173,845	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,175	2,056	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>2,175</u>	<u>2,056</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Revenue BAN's	94	428	407	1
Total			407	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	313,519	1
Changes during year (explain):		
Capital additions paid for by TIF	31,997	2
Balance end of year	345,516	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue BAN's	01/15/1997	07/15/2002	5.00%	470,000	1
Total Bonds (Account 221):				470,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Temporary Loan	09/30/1994	10/01/2003	6.00%	30,000	1
Total for Account 224				30,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	11,628	1
Accruals:		
Charged water department expense	10,010	2
Charged electric department expense		3
Charged sewer department expense	128	4
Other (explain):		
NONE		5
Total Accruals and other credits	10,138	
Taxes paid during year:		
County, state and local taxes	11,628	6
Social Security taxes	1,262	7
PSC Remainder Assessment	90	8
Other (explain):		
NONE		9
Total payments and other debits	12,980	
Balance end of year	8,786	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Bond Anticipation Notes	7,344	22,525	7,998	21,871	1
Subtotal	7,344	22,525	7,998	21,871	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Temporary Loan	525	2,025	2,100	450	3
Subtotal	525	2,025	2,100	450	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	7,869	24,550	10,098	22,321	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	109,872					109,872	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	109,872	0	0	0	0	109,872	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
Receivable from TIF	445,082	1
Total (Acct. 123):	445,082	
Other Investments (124):		
Redemption fund	23,114	2
Total (Acct. 124):	23,114	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,875	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,875	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
1996 Rural water usage	32	11
Total (Acct. 143):	32	
Receivables from Municipality (145):		
Public fire protection	21,980	12
Tax roll and interfund activity	(6,284)	13
Receivable from sewer	2,168	14
Total (Acct. 145):	17,864	
Prepayments (165):		
Prepaid insurance	1,985	15
Total (Acct. 165):	1,985	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
Deferred well rehabilitation costs	36,362	17
Total (Acct. 183):	36,362	
Payables to Municipality (233):		
Non-TIF eligible capital additions	17,884	18
Due to TIF district	1,594	19
Total (Acct. 233):	19,478	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	568,357	0	0	0	568,357	1
Materials and Supplies	2,115	0	0	0	2,115	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	168,260	0	0	0	168,260	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	109,872	0	0	0	109,872	6
Other (specify):					0	7
Average Net Rate Base	292,340	0	0	0	292,340	
Net Operating Income	5,680	0	0	0	5,680	8
Net Operating Income as a percent of						
Average Net Rate Base	1.94%	N/A	N/A	N/A	1.94%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	329,517	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(49,891)	3
Other (Specify):		4
Total Average Proprietary Capital	279,626	
Net Income		
Net Income	2,254	5
Percent Return on Proprietary Capital	0.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

The previous bond anticipation notes were refinanced during 1997.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Temporary loan was classified as notes payable (Acct 231) on prior year PSC report.

Identification and Ownership (Page iv)

October 12, 1998

Ms. Carolyn Lerch, Clerk
Brownsville Water Utility
P.O. Box 194
Brownsville, WI 53006-0194

1997 Analytical Review DWCCA-0790-PJL

Dear Ms. Lerch:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1996 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. You did a good job completing your annual report. We have no questions, only the following comment.

1. Page W-8, line 36, column (c), reports a \$348 addition to Account 372.1, Computer Equipment. This is an account which was previously not used by your utility. A depreciation rate of 26.67 percent is authorized for Account 372.1, effective January 1, 1998.

If you have any questions, please feel free to contact me at (608) 267-9198. If you have no questions, you can consider the review closed. Thank you for your cooperation.

Sincerely,

Peter J. Legee
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

pjl:mlo:W:\COMPL\LEEGE\0790 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	65,383	1
Total Sales of Water	65,383	
Other Operating Revenues		
Forfeited Discounts (470)	194	2
Other Water Revenues (474)	374	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	568	
Total Operating Revenues	65,951	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	28,716	5
General Operating Expenses (680-690)	10,649	6
Total Operation and Maintenance Expenses	39,365	
Other Operating Expenses		
Depreciation Expense (403)	10,896	7
Amortization Expense (404)		8
Taxes (408)	10,010	9
Total Other Operating Expenses	20,906	
Total Operating Expenses	60,271	
NET OPERATING INCOME	5,680	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	182	12,162	35,290	4
Commercial	22	3,846	8,152	5
Industrial				6
Total Metered Sales to General Customers (461)	204	16,008	43,442	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		21,462	8
Other Sales to Public Authorities (464)	5	82	479	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	210	16,090	65,383	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	21,462	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	21,462	
Forfeited Discounts (470):		
Customer late payment charges	194	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	194	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	349	7
Other (specify):		
Miscellaneous	25	8
Total Other Water Revenues (474)	374	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,491	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,255	3
Chemicals (630)	3,432	4
Supplies and Expenses (640)	2,182	5
Repairs of Water Plant (650)	7,356	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	28,716	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,000	8
Office Supplies and Expenses (681)	316	9
Outside Services Employed (682)	3,323	10
Insurance Expense (684)	2,175	11
Employees Pensions and Benefits (686)	660	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	175	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	10,649	
Total Operation and Maintenance Expenses	39,365	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		8,786	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		128	2
Net property tax equivalent		8,658	
Social Security		1,262	3
PSC Remainder Assessment		90	4
Other (specify): NONE			5
Total tax expense		10,010	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224860				3
County tax rate	mills		6.565117				4
Local tax rate	mills		5.728104				5
School tax rate	mills		12.082530				6
Voc. school tax rate	mills		1.586200				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.186811				10
Less: state credit	mills		1.670589				11
Net tax rate	mills		24.516222				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.728104				14
Combined School Tax Rate	mills		13.668730				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.396834				17
Total Tax Rate	mills		26.186811				18
Ratio of Local and School Tax to Total	dec.		0.740710				19
Total tax net of state credit	mills		24.516222				20
Net Local and School Tax Rate	mills		18.159412				21
Utility Plant, Jan. 1	\$	541,919	541,919				22
Materials & Supplies	\$	2,056	2,056				23
Subtotal	\$	543,975	543,975				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	543,975	543,975				26
Assessment Ratio	dec.		0.889400				27
Assessed Value	\$	483,811	483,811				28
Net Local & School Rate	mills		18.159412				29
Tax Equiv. Computed for Current Year	\$	8,786	8,786				30
Tax Equivalent per 1994 PSC Report	\$	7,257					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	8,786					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	369		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	57,140		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	57,509	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	27,412		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	53,274		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	660		20
Total Pumping Plant	81,346	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	338		22
Water Treatment Equipment (332)	5,446		23
Total Water Treatment Plant	5,784	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	371		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			369	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			57,140	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	57,509	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			27,412	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,274	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			660	20
Total Pumping Plant	0	0	81,346	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			338	22
Water Treatment Equipment (332)			5,446	23
Total Water Treatment Plant	0	0	5,784	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			371	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	15,062		26
Transmission and Distribution Mains (343)	277,049	37,305	27
Fire Mains (344)			28
Services (345)	44,166	5,656	29
Meters (346)	15,805	1,455	30
Hydrants (348)	40,268	6,918	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	392,721	51,334	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)		348	36
Transportation Equipment (373)			37
Other General Equipment (379)	4,559	1,344	38
Other Tangible Property (390)			39
Total General Plant	4,559	1,692	
Total utility plant in service directly assignable	541,919	53,026	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	541,919	53,026	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			15,062 26
Transmission and Distribution Mains (343)			314,354 27
Fire Mains (344)			0 28
Services (345)	75		49,747 29
Meters (346)	75		17,185 30
Hydrants (348)			47,186 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	150	0	443,905
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			348 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,903 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	6,251
Total utility plant in service directly assignable	150	0	594,795
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	150	0	594,795

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,396	1,396	1
February			1,220	1,220	2
March			1,256	1,256	3
April			1,374	1,374	4
May			1,430	1,430	5
June			1,422	1,422	6
July			1,572	1,572	7
August			1,362	1,362	8
September			1,296	1,296	9
October			1,396	1,396	10
November			1,130	1,130	11
December			1,403	1,403	12
Total for year	0	0	16,257	16,257	
Less: Measured or estimated water used in main flushing and water treatment during year				135	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				16,122	16
Less: Water sold				16,090	17
Losses and unaccounted for				32	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				126	21
Date of maximum: 4/30/1997					22
Cause of maximum:					23
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				24	24
Date of minimum: 11/30/1997					25
Total KWH used for pumping for the year				41,800	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------------	--	--	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	514 RAILROAD STREET	822 MAIN STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	U.S.	LAYNE BOWLER		5
Year Installed	1947	1970		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	350		8
Pump Motor or Standby Engine Mfr	U.S.	LAYNE BOWLER		10
Year Installed	1947	1970		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1948		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	120		10
Total capacity in gallons	50,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	350.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Number of Feet		Adjustments Increase or (Decrease) (g)	End of Year (h)	
				Added During Year (e)	Retired During Year (f)			
M	D	4.000	1,415				1,415	1
M	D	6.000	11,603				11,603	2
M	D	8.000	2,990				2,990	3
P	D	8.000	6,345	1,216			7,561	4
P	D	10.000	390				390	5
Total Within Municipality			22,743	1,216	0	0	23,959	
Total Utility			22,743	1,216	0	0	23,959	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	135		3		132	1	1
M	1.000	74	6			80	15	2
M	1.500	1				1		3
P	2.000	0	3			3	3	4
M	2.000	6				6		5
M	3.000	1				1		6
Total Utility		217	9	3	0	223	19	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	200	13			213	33	1
1.000	6				6		2
1.500	2	2	1		3	1	3
2.000	7				7	1	4
3.000	1				1		5
Total:	216	15	1	0	230	35	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	175	14		4		20	213	1
1.000	1	3		1		1	6	2
1.500	1					2	3	3
2.000	1	4				2	7	4
3.000		1					1	5
Total:	178	22	0	5	0	25	230	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	41	3			44	2
Total Fire Hydrants	41	3	0	0	44	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	44
Number of distribution system valves end of year:	88
Number of distribution valves operated during year:	63

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Water Mains (Page W-15)

Mains added were contributed by TIF funds

Water Services (Page W-16)

Service additions were contributed by Village TIF.

Hydrants and Distribution System Valves (Page W-18)

Hydrants added were contributed by TIF
